



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: PRAIRIE DU CHIEN MUNICIPAL WATER UTILITY

Principal Office: 207 WEST BLACKHAWK AVENUE  
PRAIRIE DU CHIEN, WI 53821

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** PRAIRIE DU CHIEN MUNICIPAL WATER UTILITY**Utility Address:** 207 WEST BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

**When was utility organized?** 1/1/1902**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR GARY KOCH**Title:** CITY ADMINISTRATOR**Office Address:**

207 WEST BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

**Telephone:** (608) 326 - 6406**Fax Number:** (608) 326 - 8182**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR TERRENCE T DRONE CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbcmp@mhtc.net

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHNSON BLOCK & CO., INC.**Title:****Office Address:** JOHNSON BLOCK & CO., INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbcmp@mhtc.net**Date of most recent audit report:** 6/6/1998**Period covered by most recent audit:** 1/1/97 to 12/31/97

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR LARRY GATES**Title:** WATER SUPERINTENDENT**Office Address:**207 WEST BLACKHAWK AVENUE  
PRAIRIE DU CHIEN, WI 53821**Telephone:** (608) 326 - 6406**Fax Number:** (608) 326 - 8182**E-mail Address:**

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**Name of utility commission/committee:**    Board of Public Works

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**Names of members of utility commission/committee:**MR ART CONLEY  
MR ROGER GRUNOW  
MR W.J. JONES  
MR JACK KLUESNER, CHAIRMAN  
MR GARY KOCH  
MR THOMAS PETERSON  
MR FRANK PINTZ  
MR TED SCHECKLER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	506,889	479,593	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	204,589	224,241	<b>2</b>
Depreciation Expense (403)	79,496	75,263	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	81,612	80,038	<b>5</b>
<b>Total Operating Expenses</b>	<b>365,697</b>	<b>379,542</b>	
<b>Net Operating Income</b>	<b>141,192</b>	<b>100,051</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>141,192</b>	<b>100,051</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	25,331	19,987	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>25,331</b>	<b>19,987</b>	
<b>Total Income</b>	<b>166,523</b>	<b>120,038</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>166,523</b>	<b>120,038</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	74,625	71,040	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,858	3,858	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>78,483</b>	<b>74,898</b>	
<b>Net Income</b>	<b>88,040</b>	<b>45,140</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	228,088	182,948	<b>20</b>
Balance Transferred from Income (433)	88,040	45,140	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>316,128</b>	<b>228,088</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest on Investments	25,331	5
<b>Total (Acct. 419):</b>	25,331	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	506,889	0	0	0	<b>506,889</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>506,889</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>506,889</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	125,194		<b>125,194</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>125,194</b>	<b>0</b>	<b>125,194</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,042,603	4,004,987	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,120,660	1,051,554	<b>2</b>
<b>Net Utility Plant</b>	<b>2,921,943</b>	<b>2,953,433</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	6,362	10,604	<b>6</b>
Special Funds (125)	341,565	315,368	<b>7</b>
<b>Total Other Property and Investments</b>	<b>347,927</b>	<b>325,972</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	11,664	20,082	<b>8</b>
Temporary Cash Investments (132)	198,046	142,868	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	89,955	88,531	<b>11</b>
Other Accounts Receivable (143)	1,271	4,331	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	49,086	27,358	<b>14</b>
Materials and Supplies (150)	19,979	24,184	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	3,405		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>373,406</b>	<b>307,354</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	40,986	44,844	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>40,986</b>	<b>44,844</b>	
<b>Total Assets and Other Debits</b>	<b>3,684,262</b>	<b>3,631,603</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	628,712	628,712	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	316,128	228,088	<b>23</b>
<b>Total Proprietary Capital</b>	<b>944,840</b>	<b>856,800</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,100,000	1,100,000	<b>24</b>
Advances from Municipality (223)	217,777	237,506	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,317,777</b>	<b>1,337,506</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	14,887	35,883	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	2,976	913	<b>31</b>
Interest Accrued (237)	24,875	24,875	<b>32</b>
Other Current and Accrued Liabilities (238)	16,623	15,023	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>59,361</b>	<b>76,694</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,362,284	1,360,603	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,684,262</b>	<b>3,631,603</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,032,562	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	10,041				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>4,042,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,120,660	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>1,120,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,921,943</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,051,554				<b>1,051,554</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	79,496				<b>79,496</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,200				<b>3,200</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>82,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,696</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	13,590				<b>13,590</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>13,590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,590</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,120,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,120,660</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	19,979	24,184	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>19,979</b>	<b>24,184</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Bond Discount	2,733	428	37,799	1
Escrow Fees	1,125	428	3,187	2
<b>Total</b>			<b>40,986</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	628,712	1
<b>Changes during year (explain):</b>		
		2
<b>Balance end of year</b>	<b>628,712</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1991 Mortgage Revenue Bonds	11/01/1991	09/01/2012	6.00%	1,100,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,100,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Advance from Municipality	00/00/0000	00/00/0000	0.00%	217,777	1
<b>Total for Account 223</b>				<u>217,777</u>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	913	1
<b>Accruals:</b>		
Charged water department expense	81,612	2
Charged electric department expense		3
Charged sewer department expense	1,470	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>83,082</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	72,913	6
Social Security taxes	7,489	7
PSC Remainder Assessment	617	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>81,019</b>	
<b>Balance end of year</b>	<b>2,976</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1991 Mortgage Revenue Bonds	24,875	74,625	74,625	24,875	1
<b>Subtotal</b>	<b>24,875</b>	<b>74,625</b>	<b>74,625</b>	<b>24,875</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>24,875</b>	<b>74,625</b>	<b>74,625</b>	<b>24,875</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,360,603	0	0	0	0	<b>1,360,603</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,681					<b>1,681</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,362,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,362,284</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special Assessments Receivable	6,362	2
<b>Total (Acct. 124):</b>	<b>6,362</b>	
<b>Special Funds (125):</b>		
Bond Redemption Fund	21,370	3
Water Depreciation Fund	26,748	4
Water Redemption Reserve Fund	140,956	5
Water Redemption Investment	22,491	6
Water Depreciation Investment	130,000	7
<b>Total (Acct. 125):</b>	<b>341,565</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	89,955	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>89,955</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
Miscellaneous	1,271	15
<b>Total (Acct. 143):</b>	<b>1,271</b>	
<b>Receivables from Municipality (145):</b>		
Due From General-Tax Roll	10,891	16
Due From Sewer-Operating Costs	38,195	17
<b>Total (Acct. 145):</b>	<b>49,086</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	19
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	20
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	21
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	22
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	4,018,774	0	0	0	<b>4,018,774</b>	<b>1</b>
Materials and Supplies	22,081	0	0	0	<b>22,081</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,086,107	0	0	0	<b>1,086,107</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,361,443	0	0	0	<b>1,361,443</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,593,305</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,593,305</b>	
Net Operating Income	141,192	0	0	0	<b>141,192</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.86%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.86%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	628,712	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	272,108	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>900,820</b>	
<b>Net Income</b>		
Net Income	88,040	5
<b>Percent Return on Proprietary Capital</b>	<b>9.77%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

See Accountant's Compilation Report.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

#### COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council  
City of Prairie du Chien  
Prairie du Chien, Wisconsin    53821

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Prairie du Chien as of December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Prairie du Chien and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

October 26, 1999

Mr. Gary Koch, City Administrator  
Prairie Du Chien Municipal Water Utility  
207 West Blackhawk Avenue  
Prairie Du Chien, WI    53821-1424

1998 Analytical Review DWCCA-4820-PJL

Dear Mr. Koch:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review we noted that while you report 4 water services as added during the year in column (d) of the Water Services schedule on page W-16, there are only \$276 reported as additions during the year for Account 345,

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## FINANCIAL SECTION FOOTNOTES

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Services in column (c) of the Water Utility Plant in Service schedule or page W-8. The amount reported as added to Account 345 should include the cost of all labor and material associated with the installation of those additions. Please explain how you arrived at the figure of \$276 and also provide an explanation of what associated annual report corrections, if any, will be reported as adjustments to the 1999 annual report.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Oct 26, 1999 rev letters L1.doc

cc: Mr. Jack Kluesner, Chairman

Reply recieved 11/12/99.

"The \$276.00 represents the purchase of 6 corporations. The City believes that the services were existing prior to 1998 and in 1998 they hooked up to the system. Thus there was no costs involved in the hooking up of these services. The city will research further this situation and make any necessary adjustments in 1999.

Review closed.

PJL

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	494,783	1
<b>Total Sales of Water</b>	<b>494,783</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,775	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,331	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>12,106</b>	
<b>Total Operating Revenues</b>	<b>506,889</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	87,543	9
Water Treatment Expenses (630-635)	243	10
Transmission and Distribution Expenses (640-655)	68,554	11
Customer Accounts Expenses (901-904)	15,960	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	32,289	14
<b>Total Operation and Maintenance Expenses</b>	<b>204,589</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	79,496	15
Amortization Expense (404-407)		16
Taxes (408)	81,612	17
<b>Total Other Operating Expenses</b>	<b>161,108</b>	
<b>Total Operating Expenses</b>	<b>365,697</b>	
<b>NET OPERATING INCOME</b>	<b>141,192</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,073	108,543	156,029	4
Commercial	279	89,018	83,259	5
Industrial	19	150,856	89,086	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,371</b>	<b>348,417</b>	<b>328,374</b>	
Private Fire Protection Service (462)	29		11,599	7
Public Fire Protection Service (463)	1		112,926	8
Other Sales to Public Authorities (464)	28	22,014	17,280	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	32,513	24,604	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,430</b>	<b>402,944</b>	<b>494,783</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
Bridgeport Sanitary District	#2124-BP	32,513	24,604	1
<b>Total</b>		<b>32,513</b>	<b>24,604</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	112,926	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>112,926</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,775	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,775</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,552	10
<b>Other (specify):</b>		
Miscellaneous	3,779	11
<b>Total Other Water Revenues (474)</b>	<b>8,331</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	50,766	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	32,561	7
Operation Supplies and Expenses (623)	3,958	8
Maintenance of Pumping Plant (625)	258	9
<b>Total Pumping Expenses</b>	<b>87,543</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)	243	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>243</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	51,286	14
Operation Supplies and Expenses (641)	6,173	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	5,205	17
Maintenance of Services (652)	3,687	18
Maintenance of Meters (653)	1,692	19
Maintenance of Hydrants (654)	511	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>68,554</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	8,492	22
Accounting and Collecting Labor (902)	7,325	23
Supplies and Expenses (903)	143	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>15,960</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	7,325	27
Office Supplies and Expenses (921)	2,841	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	9,642	30
Property Insurance (924)	7,545	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	672	35
Transportation Expenses (933)	3,660	36
Maintenance of General Plant (935)	604	37
<b>Total Administrative and General Expenses</b>	<b>32,289</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>204,589</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		74,976	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,470	<b>2</b>
<b>Net property tax equivalent</b>		<b>73,506</b>	
Social Security		7,489	<b>3</b>
PSC Remainder Assessment		617	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>81,612</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Crawford				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.216210				3
County tax rate	mills		6.423880				4
Local tax rate	mills		7.088930				5
School tax rate	mills		12.685090				6
Voc. school tax rate	mills		1.851900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.266010</b>				10
Less: state credit	mills		1.973240				11
<b>Net tax rate</b>	mills		<b>26.292770</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.088930</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.536990</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.625920</b>				17
<b>Total Tax Rate</b>	mills		<b>28.266010</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.765086</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.292770</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.116222</b>				21
Utility Plant, Jan. 1	\$	<b>4,004,988</b>	4,004,988				22
Materials & Supplies	\$	<b>24,184</b>	24,184				23
<b>Subtotal</b>	\$	<b>4,029,172</b>	<b>4,029,172</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>4,029,172</b>	<b>4,029,172</b>				26
Assessment Ratio	dec.		0.925042				27
<b>Assessed Value</b>	\$	<b>3,727,153</b>	<b>3,727,153</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.116222</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>74,976</b>	<b>74,976</b>				30
Tax Equivalent per 1994 PSC Report	\$	72,913					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>74,976</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	10,434		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	397,873		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	903		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>409,210</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	191,688		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	195,059	28,720	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>386,747</b>	<b>28,720</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	290		24
Structures and Improvements (341)	4,396		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			10,434	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			397,873	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			903	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>409,210</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			191,688	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	10,824		212,955	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>10,824</b>	<b>0</b>	<b>404,643</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			290	24
Structures and Improvements (341)			4,396	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	384,931		26
Transmission and Distribution Mains (343)	2,071,515		27
Fire Mains (344)	0		28
Services (345)	271,901	276	29
Meters (346)	157,996	5,338	30
Hydrants (348)	144,746	875	31
Other Transmission and Distribution Plant (349)	3,802		32
<b>Total Transmission and Distribution Plant</b>	<b>3,039,577</b>	<b>6,489</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	66,906		34
Office Furniture and Equipment (391)	7,152		35
Computer Equipment (391.1)	4,405	5,585	36
Transportation Equipment (392)	33,055		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	14,426	371	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	29,875		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	13,634		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>169,453</b>	<b>5,956</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,004,987</b>	<b>41,165</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,004,987</b>	<b>41,165</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			384,931	26
Transmission and Distribution Mains (343)			2,071,515	27
Fire Mains (344)			0	28
Services (345)			272,177	29
Meters (346)	1,361		161,973	30
Hydrants (348)			145,621	31
Other Transmission and Distribution Plant (349)			3,802	32
<b>Total Transmission and Distribution Plant</b>	<b>1,361</b>	<b>0</b>	<b>3,044,705</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			66,906	34
Office Furniture and Equipment (391)			7,152	35
Computer Equipment (391.1)	1,405		8,585	36
Transportation Equipment (392)			33,055	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			14,797	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			29,875	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			13,634	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>1,405</b>	<b>0</b>	<b>174,004</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,590</b>	<b>0</b>	<b>4,032,562</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>13,590</b>	<b>0</b>	<b>4,032,562</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			40,400	<b>40,400</b>	1
February			36,400	<b>36,400</b>	2
March			38,500	<b>38,500</b>	3
April			40,000	<b>40,000</b>	4
May			44,700	<b>44,700</b>	5
June			43,700	<b>43,700</b>	6
July			50,500	<b>50,500</b>	7
August			48,300	<b>48,300</b>	8
September			44,000	<b>44,000</b>	9
October			39,300	<b>39,300</b>	10
November			34,400	<b>34,400</b>	11
December			34,500	<b>34,500</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>494,700</b>	<b>494,700</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				750	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				<b>493,950</b>	16
Less: Water sold				402,944	17
Losses and unaccounted for				<b>91,006</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>18%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,300	21
Date of maximum: 10/14/1998					22
Cause of maximum:					23
Water main break.					
Minimum gallons pumped by all methods in any one day during reporting year				700	24
Date of minimum: 12/19/1998					25
Total KWH used for pumping for the year				652,540	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
EAST BLACKHAWK AVENUE	#1	140	18	2,000,000	Yes	<b>1</b>
EAST BLACKHAWK AVENUE	#2	110	12	1,800,000	Yes	<b>2</b>
EAST WELLS STREET	#3	136	18	2,200,000	Yes	<b>3</b>
EAST PINE STREET	#4	130	18	2,160,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#3	<b>1</b>
Location	#1	#2	#3	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1948	1948	1991	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,400	1,280	1,400	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	<b>10</b>
Year Installed	1948	1948	1991	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	125	125	150	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#4			<b>14</b>
Location	#4			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	PEERLESS			<b>18</b>
Year Installed	1992			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	1,500			<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			<b>23</b>
Year Installed	1992			<b>24</b>
Type	ELECTRIC			<b>25</b>
Horsepower	150			<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1948	1992	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	210	210	10
			11
Total capacity in gallons	1,000,000	500,000	
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	63,139	0	0	0	<b>63,139</b>	<b>1</b>
M	D	6.000	126,989	0	0	0	<b>126,989</b>	<b>2</b>
M	D	8.000	39,581	0	0	0	<b>39,581</b>	<b>3</b>
M	D	10.000	13,494	0	0	0	<b>13,494</b>	<b>4</b>
M	D	12.000	31,369	0	0	0	<b>31,369</b>	<b>5</b>
<b>Total Within Municipality</b>			<b>274,572</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>274,572</b>	
<b>Total Utility</b>			<b>274,572</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>274,572</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,049	0	0	0	2,049	70	1
M	1.000	137	2	0	0	139	19	2
M	1.250	30	0	0	0	30	16	3
M	1.500	22	0	0	0	22	1	4
M	2.000	44	0	0	0	44		5
M	3.000	5	0	0	0	5		6
M	4.000	12	0	0	0	12		7
M	6.000	10	2	0	0	12		8
<b>Total Utility</b>		<b>2,309</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>2,313</b>	<b>106</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,163	24	20	0	2,167	241	1
1.000	72	2	0	0	74	5	2
1.250	6	0	0	0	6	0	3
1.500	26	0	0	0	26	2	4
2.000	37	4	0	0	41	4	5
3.000	12	0	0	0	12	1	6
4.000	5	0	0	0	5	1	7
<b>Total:</b>	<b>2,321</b>	<b>30</b>	<b>20</b>	<b>0</b>	<b>2,331</b>	<b>254</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,922	153	4	6	0	82	2,167	1
1.000	7	57	6	1	0	3	74	2
1.250	0	1	0	5	0	0	6	3
1.500	0	22	3	1	0	0	26	4
2.000	3	31	0	4	0	3	41	5
3.000	0	6	3	3	0	0	12	6
4.000	0	0	4	1	0	0	5	7
<b>Total:</b>	<b>1,932</b>	<b>270</b>	<b>20</b>	<b>21</b>	<b>0</b>	<b>88</b>	<b>2,331</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	294	1			295	2
<b>Total Fire Hydrants</b>	<b>294</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>295</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	295
Number of distribution system valves end of year:	1,531
Number of distribution valves operated during year:	310

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report.

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### Water Operation & Maintenance Expenses (Page W-05)

Decrease in Fuel or Power Purchased for Pumping (622) is due to less water being pumped in 1998 than in 1997.

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### Water Utility Plant in Service (Page W-08)

In 1998 the water utility replaced an electronic control panel.

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### Water Services (Page W-16)

Water services added in 1998 were paid for with water utility cash reserves.

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### Hydrants and Distribution System Valves (Page W-18)

Less than 1/2 of the distribution system valves were operated during 1998.  
The water utility will attempt to operate 1/2 the distribution system valves in the future.

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